Dkt. 2271/76704

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

ipplication of: Masaaki YOSHIDA

Serial No.: 10/588,479 Group Art Unit: 2814

Date Filed: August 1, 2006 Examiner: Thao X. Le

For: SEMICONDUCTOR DEVICE HAVING NON-VOLATILE MEMORY CELL (as amended)

I hereby certify that this correspondence is being deposited this date with the U.S. Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 223 B-1450.

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JAN 1 2 2009

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## RESPONSE TO DECEMBER 15, 2008 NOTICE OF NON-COMPLIANT AMENDMENT

Sir:

In response to the Notice of Non-Compliant Amendment dated December 15, 2008 in connection with the above-identified application, applicant submits herewith a complete **Listing of**Claims which begins on page 2.

Remarks begin on page 5 of this paper.